Special Education Beginning of Year Training

Chart of Accounts
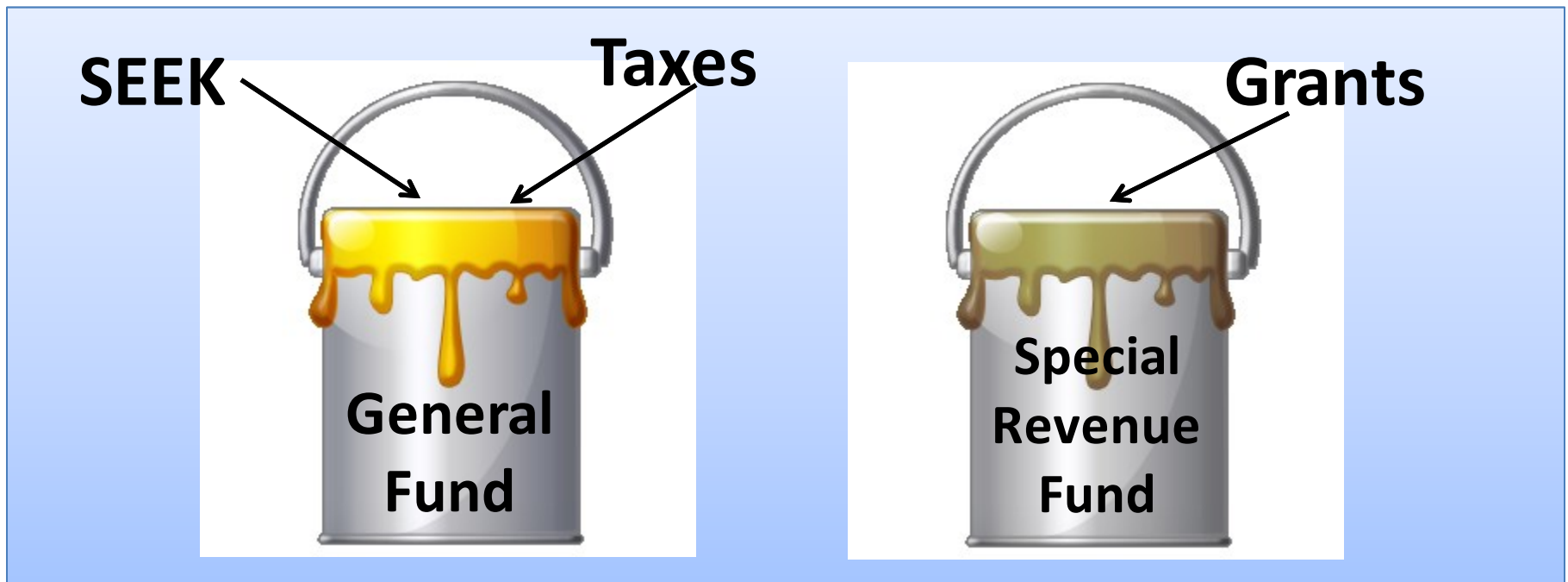
Recording Costs in MUNIS

Structure

- Account code has multiple segments
  - Fund
  - Unit
  - Function
  - Program
  - Instructional level
  - Object
  - Project

Fund

- Bucket in which the funds are tracked

- Each bucket contains revenues and expenditures

Unit

- Identifies the building or other location for which the costs are accumulated
  - 000 district wide
  - 002-899 school number as assigned by the state

Function

- Describes the activity or operational objective
  - 1XXX instruction
  - 2150 instructional support services, speech pathology & audiology
  - 2700 student transportation

Program

- Describes a program which contains multiple functions

- The special education program includes at least two functions: instruction and transportation

  - 200 special education programs

    - 209-270: detailed by exceptionality
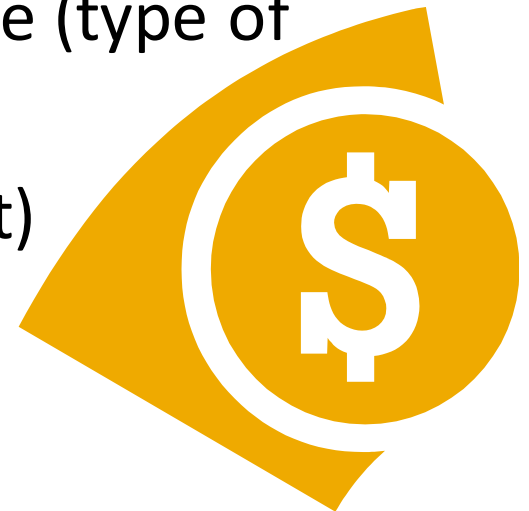
    - 280: KECSAC

Instructional Level

- Describes the level of instruction
  - 10 elementary
  - 20 middle school
  - 30 high school

Object

- Identifies the actual good or service purchased, the type of revenue received, or the specific balance sheet account
  - 0110 certified salaries (actual good or service purchased)
  - 4500 restricted grant through state (type of revenue received)
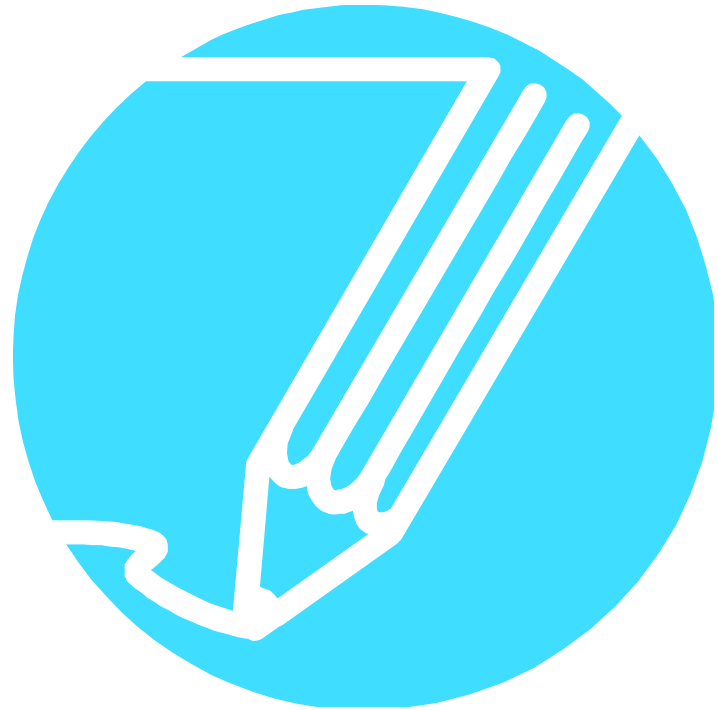 - 6100 cash (balance sheet account)

Project

- Identifies a set of revenue and expenditure data that must be tracked separately from other funds
- Many projects can exist inside a bucket
- Fourth digit indicates year
  - 337X IDEA B Flow Through
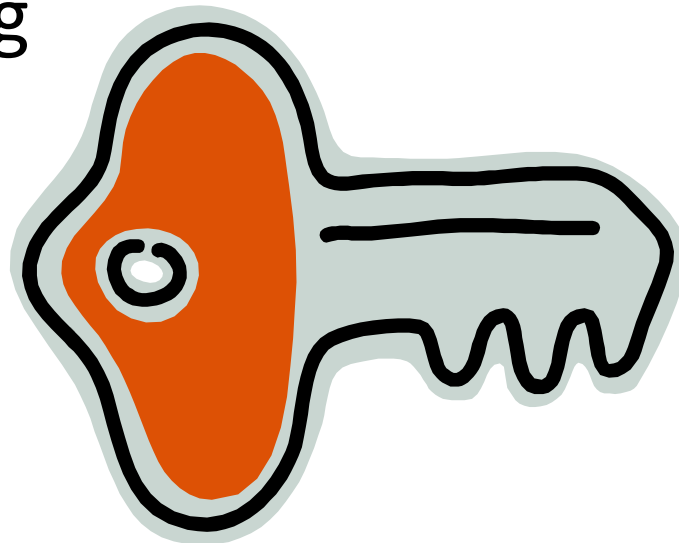 - 343X IDEA B Special Ed Preschool

ORG Codes

- Shorthand code for the first five segments
- Saves keying time

Proper Coding is CRITICAL

- The account code structure allows for data to be compiled based on any single segment or combinations of segments

- The key to useful MUNIS reports is accurate account coding

GARBAGE IN = GARBAGE OUT

Where to Find the Chart of Accounts

- KDE Website

  - **Fund Balances, Receipts and Expenditures, Chart of Accounts and Indirect Cost Rates**

  - http://education.ky.gov/districts/FinRept/Pages/Fund-Balances-and-Receipts-and-Expenditures%20and%20COA.as